

### **Fundamental / Level I Certification**

The Fundamental Certification requires ten (10) hours of Fundamental Courses be completed within the FIRST twelve (12) months of the treasurers request to participate in the program.

Fundamental Certification is permanent. Recertification is not required.

The Department for Local Government will organize sessions covering these topics to run concurrent with KACTFO, The Governor's Local Issues Conference, KACo Conference, and others as needed. Sessions may include topics such as:

- Duties of a County Treasurer & Statutory Requirements
- County's Administrative Code & Personnel Policy
- Financial Reporting
  - Revenue Ledger
  - Appropriation Ledgers
  - Liabilities Report
  - Encumbrance Report
- Quarterly Summary & Reconciliation
- Jail Budget Considerations & Canteen Reporting Requirements
- Standing Orders for Recurring Expenses
- Purchase Order System
- Elected Officials Salaries
- Bonding Requirements for Officials & Employees
- Kentucky Retirement Systems (Basics)
- Inventory of County Property / Fixed Asset Documentation
- Capital Asset Documentation & Procedures
- Audit Responsibilities and Internal Controls
- Single Audits
- Minimum Requirements of Handling of Public Funds

### **Advanced / Level II Certification**

The Advanced Certification requires thirty (30) hours of course completion within the first 24 months of a Treasurers request to participate in the program. The Advanced Certification runs on the calendar year and therefore starts every January. To remain an Advanced Certified Kentucky County Treasurer, an annual recertification is required.

If certification is not completed within the 24 months, hours are lost and a treasurer must start over and has another 24 months to complete the 30 hour certification program.

#### *Course Breakdown*

Twenty (20) hours can be a blending of Fundamental Courses that were not previously taken to obtain the Fundamental Certification and/or Level II Courses.

Ten (10) hours of Elective Courses.

### **Advanced / Level II Course Descriptions**

- Investing County Monies & Collateralization Requirements
- County Debt - Bonds vs. Governmental Leasing
- Tax Rates - Fiscal Court & PVA Responsibilities
- Open Records & Open Meetings Law
- Perfected Pledge of Securities & Written Security Agreements
- Special Districts Budgets
- Public Property Corporations
- Internal Revenue Service
- Department of Labor - Wage & Hour
- Kentucky Labor Cabinet - OSHA Training
- Administrative Office of the Courts
- Health Insurance Workshops
- Department of Library & Archives - Records Retention
- FEMA / Federal Emergency Agency Programs
- Kentucky Retirement Systems (Advanced Topics)
- Auditor of Public Accounts (Courses May Vary)
- KACo Training Courses (Courses May Vary)

### **Conferences**

- KACTFO Conference
- Governor's Local Issues Conference / KACTFO Assoc. Meeting
- KACo Conference / KACTFO Assoc. Meeting

### **Elective Courses (Course Must Be Approved\*)**

- Area Development District Course
- Kentucky Public Human Resource Association Conference
- Newly Elected Officials Training
- Kentucky Occupational License Association Conference
- EEOC Training
- Government Finance Officers Association Training
- IRS Website Courses
- Ethics Workshop
- Federal Grant Requirements & Record Keeping
- Additional Elective Courses may be taken but must be approved prior to for credit to be awarded

**Recertification**

Any Treasurer who successfully completed an Advanced / Level II Certification must recertify annually in order to keep their Advanced Certification current.

Recertification requires twenty (20) hours of courses to be taken annually. A minimum of five (5) hours must come from Advanced / Level II Courses while the remain fifteen (15) may come from Fundamental or Elective Courses.